

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 291 - SB 912**

February 16, 2019

**SUMMARY OF BILL:** Requires a county official appointed as a special commissioner to remit all fees received to the county trustee for deposit as county revenue.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Revenue -- Exceeds \$350,000**

Assumptions:

- Under current law, Tenn. Code Ann. § 8-22-103, all fees collected by court clerks, county clerks, county trustees, registers of deeds, and sheriffs are remitted to the county trustee for deposit as county revenue, except in instances where such county officials are appointed as special commissioner. Payments received for services performed as a special commissioner are maintained by the official.
- Pursuant to Tenn. Code Ann. § 8-21-801, special commissioners are appointed by the court to sell property and perform certain duties, and pursuant to Tenn. Code Ann. § 8-21-401(i)(7), a commission paid to a special commissioner shall not exceed three percent on the amount of sales.
- The proposed legislation will require such commissions collected by special commissioners to be remitted as county revenue.
- According to a 2012 report conducted by the Comptroller of the Treasury, which reviewed the compensation available to county fee officials, \$3,434,219 was collected by special commissioners statewide from June 30, 2007 through 2011, with special commissioner fees varying greatly from year to year and county to county.
- While a precise impact to local government revenue will depend upon the number of special commissioners appointed and the extent of commissions received in any given year, the proposed legislation is reasonably estimated to result in a recurring increase in local government revenue exceeding \$350,000 each year statewide.

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**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The script is cursive and fluid.

Krista Lee Carsner, Executive Director

/jrh